



ANNUAL REPORT

April 1, 2011 – March 31, 2012



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Message from Chair

Following a year replete with law reform initiative and engagement, we have had a chance over the last year to attend to internal housekeeping and engage in community relationships.

In November 2011, Commission members and staff participated in a highly productive strategic planning session. The following priorities were identified:

- Internal work of YHRC – New policies to improve efficiency, improved tracking systems for complaints, Commission members and staff training.
- External work of YHRC – Expand our public education and engagement with partners in the community including the review of the *Landlord and Tenants Act* on housing as a human right and our initiative regarding the Canadian Coalition of Municipalities Against Racism and Discrimination.
- Legislation – Preparation for the next phase of law reform.

We have continued to forge relationships and partnerships with other community groups. We had the opportunity to co-sponsor the International Day of Persons with Disabilities with Yukon Council on Disabilities and Yukon Community Living Association. We were also pleased to launch our French Website on December 10th, Human Rights Day in co-sponsorship with Association Franco-Yukonnaise.

We are particularly pleased with the Community's call to action to encourage Whitehorse City Council to sign on to the Canadian Coalition for Municipalities against Racism and Discrimination (CCMARD). Over 21 community groups came together to convince the City and convince them we did. The City of Whitehorse signed onto CCMARD on March 21, 2012, the International Day for the Elimination of Racial Discrimination.

The Commission's work is accomplished through the dedicated efforts of Commission members, staff and volunteers. Special thanks goes to retiring member and co-chair Rick Goodfellow for his tireless work over the last six years. A hearty welcome to incoming Commission member, Jolene Waugh.

On behalf of the Commission and staff, we present this 2011-12 Annual Report of the Yukon Human Rights Commission.

Fia Jampolsky, Chair

Commission Members in 2011 – 2012

Left to right, back row: Fia Jampolsky (Chair), Jean-Sébastien Blais, Juanita Wood
Front row: Gloria Baldwin-Schultz, Rick Goodfellow (co-chair until December 2011).



For biographies of Commission members, see the website at www.yhrc.yk.ca.

Message from the Director



People have often said that prejudice, hatred, racism and stereotypes are learned – but so are respect for one another and an understanding of the value of human diversity. As author Andrew Solomon has pointed out, differences between people are the norm in our world and, like biodiversity, they are important to value and protect.

The kind of learning that creates respect and understanding can only happen in our relationships with one another: in our families, at work and at play, at school, or out on the land in our beautiful and diverse territory. The more we get to know people who are different from us, the more we understand what it means to be part of the human family.

Sometimes, there is conflict in our relationships. This is an inevitable and probably necessary part of life. Human rights complaints are often the result of conflict, which in turn is the result of miscommunication, misunderstanding, and sometimes just mistakes. Quite often people will tell me, "I didn't mean to offend or hurt that person", or "I didn't know that human rights law worked the way you are explaining it to me," or "I didn't know I could have called the Commission's helpline to talk through options before I made my decision." The other thing I hear fairly often is, "Yes, that is part of what happened, but it is not the whole story."

A big part of solving human rights complaints is education, often one-on-one, and helping the people involved understand what happened from each other's perspective. It doesn't always work, but when it does, it makes our work very worthwhile. I would like to thank the staff of the Commission and all the people that come to us for help for the important work they do to advance human rights.

Last but not least, I am happy to report that our complaint work is speeding up, partly because of new tools provided in amendments to the *Act* almost three years ago. Now, on average, complaints are finished within a year and we hope to improve that turnaround time even more in the coming year. There are also new ideas about how to better do this work that we hope to explore in the year ahead.

The Work of the Commission

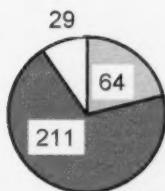


MESSAGE FROM LYNN PIGAGE – INTAKE OFFICER

"If you phone or drop into the Commission my job is to answer your questions about your rights and to explain the human rights process. You might need information if you are an employee, an employer, a tenant, a landlord or someone giving or receiving a service. I might refer you somewhere else, like Law Line, if your situation doesn't fit within our Act. If your situation fits within the Yukon Human Rights Act, and if you want to file a complaint, I gather all the details about what you alleged happened including who, what, where and when.

Then your written complaint is given to the Director of Human Rights, to review and decide on the next step.

NUMBER OF INQUIRIES April 1, 2011 to March 31, 2012



Refer Other = 64
General = 211
Referral to the Canadian
Human Rights Commission =
29
TOTAL INQUIRIES = 304

Figure 1: In 2011-2012, the Commission received 304 inquiries; 64 were referred to other agencies or organizations and 29 to the Canadian Human Rights Commission. The rest received confidential advice on options to solve the problem.

MESSAGE FROM GEORGE LEE – INVESTIGATOR

"For every complaint, I interview witnesses, collect documents and other evidence; research human rights case law; and organize all of this information into an Investigation Report. I must be neutral, which means that I gather all relevant information that could prove or disprove the allegations made in the complaint."

The Investigation Report is read by the Commission members who decide whether to dismiss the complaint or forward it for settlement or to a Board of Adjudication hearing if settlement attempts are unsuccessful. I also help with intake on complaints, answering phones, and providing information to people."

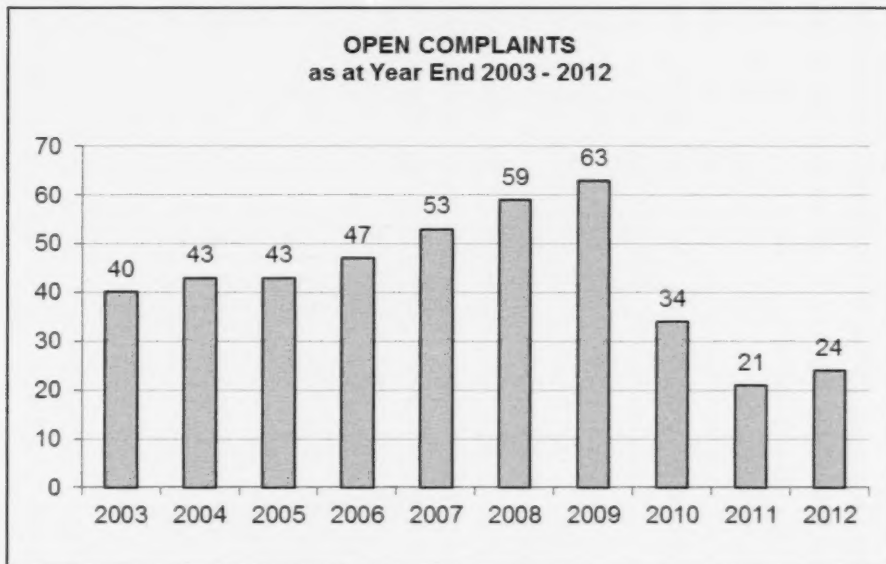
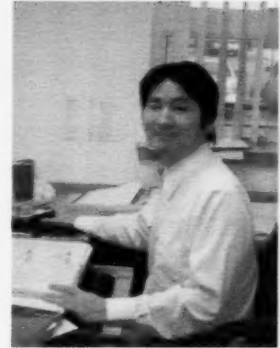


Figure 2: The chart shows the number of open complaints at the end of each fiscal year from 2003 to 2012. At the end of this fiscal year, there were 24 open complaints. These are complaints that the Commission is still dealing with, including those at hearing or court, at the end of the fiscal year.

Complaints by Prohibited Grounds
April 1, 2011 - March 31, 2012

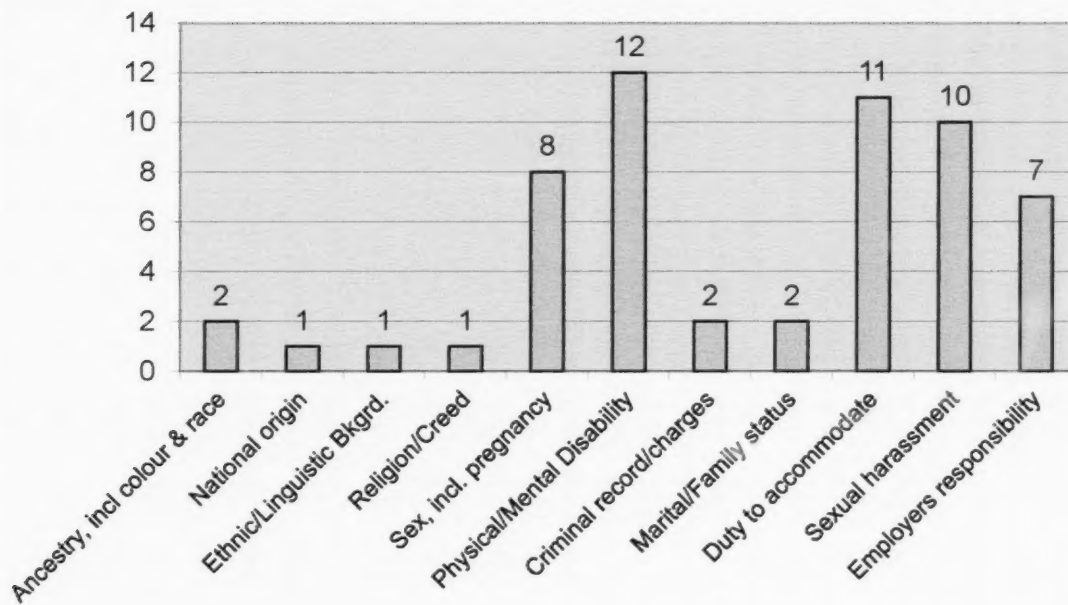


Figure 3 shows complaints from April 1, 2011 to March 31, 2012 by personal characteristic or prohibited ground, which are listed in the table. Some cases are filed on more than one ground. The graph shows that the largest number of complaints made this year continue to be on the basis of physical and mental disability and the duty to accommodate. This is consistent with trends across Canada.

There were no complaints under the following grounds: age, sexual orientation, political belief, source of income, actual or presumed association and systemic discrimination.

How Complaints were Closed
April 1, 2011 - March 31, 2012

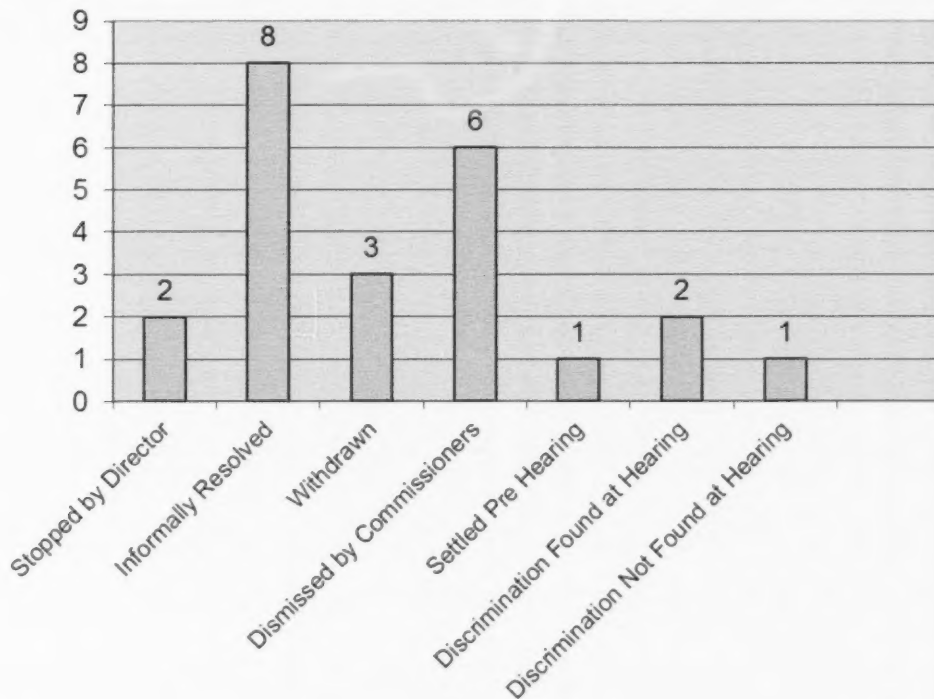


Figure 4: Twenty-three complaints were closed by the end of the fiscal year. The Director can stop or suspend an investigation if the complaint is either not within the Commission's authority or area of responsibility, or because it is "frivolous" or "vexatious", or is beyond the time limit, or because other procedures such as grievances are available or if the complainant refuses a reasonable settlement offer.

Yukon Human Rights Commission Complaints Closed Annually 2003 - 2012

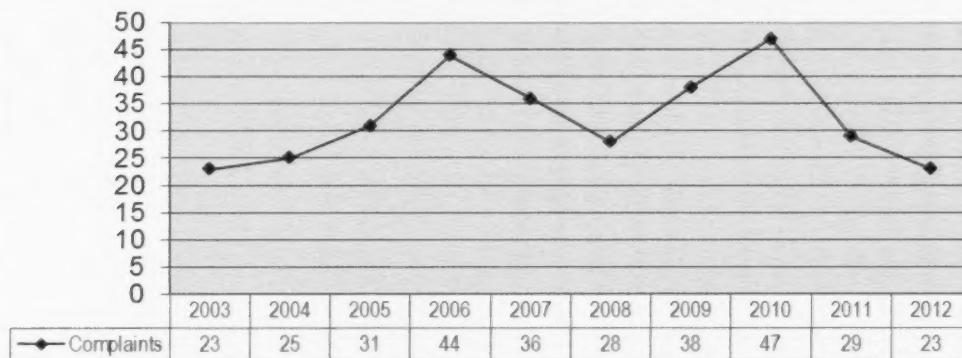


Figure 5: The Commission finished 23 complaints this fiscal year.

NEW COMPLAINTS RECEIVED ANNUALLY 2003 - 2012

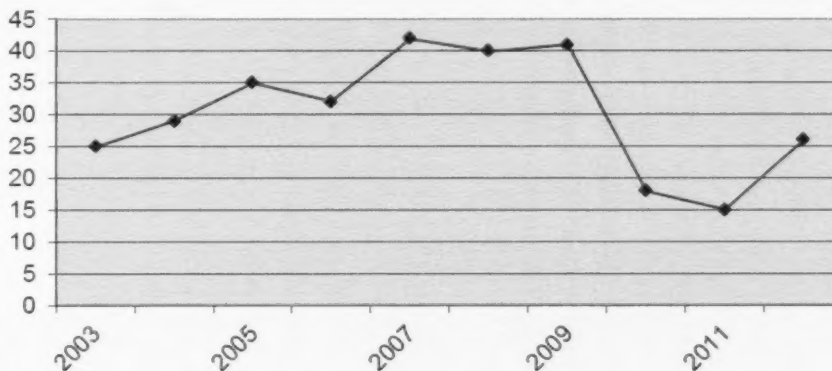


Figure 6: The Commission received a total of 26 new complaints this year. Due to recent Amendments to the *Act*, raising the threshold for filing complaints, people must now have "reasonable grounds" for believing they have experienced discrimination, in order to make a complaint. Also the Commission is able to stop or suspend an investigation. Reduced number of complaints in recent years is also due to potential complainants using more internal complaint processes within their organizations, as well as employees using union grievance processes first to solve their human rights issues.

Informal Resolutions – Providing Remedies

The Commission's process is focused on helping people find remedies and solutions and not on punishing anyone. So the Commission makes every effort to help people settle complaints before investigation, if both parties are willing and as resources permit. The Director can recommend to both parties ways to settle the complaint in keeping with the purposes of the *Act*. This year in eight of the cases closed, parties were able to cooperate to achieve a satisfactory settlement with the help of the Commission staff. The Commission saved time, resources, and the cost of a lengthy investigation or hearing by settling these complaints before either took place. The amount of time to settle a case will vary, but it can take 20 hours or more to meet with the people involved, research human rights law, develop and discuss proposals and draft an agreement, etc.

Here are some examples of remedies parties agreed on as part of informally resolving complaints this year. Because these settlements occurred before a full investigation, the Commission does not provide identifying information about either party. Remedies will always depend on the particular circumstances of a case.

Informal Resolutions

Protected grounds: Physical disability in the area of employment – (6 weeks to resolve)

The Complainant had a mild to moderate hearing loss. She was unwilling to use hearing aids in the workplace. The employer alleged that her hearing loss was interfering with her ability to do her job in a safe manner. She disagreed and found other work.

The complaint was informally resolved when the Respondent agreed that supervisory staff would attend a two hour training session provided by the Commission's Public Education Specialist on human rights in the workplace and the duty to accommodate a disability.

Protected Grounds: Sex, sexual harassment in the area of employment. – (2 months to resolve)

The female Complainant was working in a daycare. She alleged that her Supervisor would make comments that were disparaging of women, including sexually suggestive jokes that were unwelcome in the workplace.

The complaint was informally resolved. The Complainant agreed to withdraw her complaint in exchange for compensation for injury to dignity, feelings or self-respect of \$1,000.00, an apology from the alleged harasser and an agreement that he would attend a training session on human rights in the workplace.

Protected Grounds: National origin, ethnic or linguistic background, harassment and employer responsibility for the discriminatory conduct of employees in the area of Employment. – (5 months and 3 weeks to resolve)

The Complainant was at a workplace where he alleged he was harassed based on his French nationality and on his first language, which is French.

The Complainant agreed to withdraw his complaint in exchange for \$7,000 of compensation for lost wages; \$3,000 compensation for injury to dignity and feelings of self-respect; a letter of apology; and a letter of recommendation. The Respondent also agreed to develop a workplace policy on harassment reviewed by the Commission and to also have its staff and management attend a workshop on human rights in the workplace provided by the Commission's Public Education Specialist.

Settlements – Providing Remedies



Message from Colleen Harrington, Legal Counsel

"I am the lawyer for the Commission. I make sure that the Commission knows about and considers the applicable and up-to-date human rights law when making decisions. I provide advice on inquiries, investigations and decisions on complaints. I also help parties to settle complaints.

I represent the Commission at hearings before the Board of Adjudication and at Court on judicial reviews and appeals."

Here is a summary of a complaint that was settled after being referred by the Commission members.

Protected grounds: Physical disability, duty to accommodate in the area of employment (11 months to resolve)

The Complainant was injured on the job and alleged that the employer made no real effort to return her to work with adequate accommodation. She eventually quit her job and moved away. The Respondent acknowledged that there were delays in the Complainant's return to work but said that the delays did not amount to unfavourable treatment when viewed in the overall context.

Commission's staff helped the parties to settle the complaint before it was referred for hearing. The Complainant agreed to withdraw her complaint in exchange for compensation for lost wages in the amount of \$2,500 and for injury to dignity, feelings and self-respect in the amount of \$2,500.

Board of Adjudication and Court Decisions

A hearing into two complaints against Yukon College by Sarah Baker and Susan Malcolm closed in May, 2010 with written submissions filed in September, 2010. The decision was issued in May, 2011. Under the Regulations to the *Act*, written reasons must be provided 30 days after the hearing closes unless there is an extension. In this case, there was no date communicated to the Commission or the other parties as to when the decision would be issued by the adjudicator. The adjudicator's term expired on December 10, 2010, by which date her decision had still not been issued. The Commission is very concerned about the length of time this hearing took (almost four years) and the delay in rendering a decision. The complaints were referred to the Board in 2006, approximately four years ago. The Commission does not control how long a hearing takes nor how quickly complaints are set down for hearing by the Board of Adjudication, which is separate from the Commission.

***Malcolm and Baker v. Yukon College et al.* (decision issued May 11, 2011 by the Board of Adjudication)**

The Complainants were twin sisters in their late 50s who complained that, when they were students in Yukon College's Community Support Worker ("CSW") program, they were discriminated against based on their age, family status, and mental or physical disability. They also alleged that they were harassed by the Respondent while in the CSW Program by being offered accommodations to address their alleged disabilities when such offers were not welcome. Despite this, the Complainants alleged that the Respondent failed to provide them with accommodations they requested for their health issues, including a request that they be allowed to do their final workplace practicum on a part-time basis. The Respondents denied that the Complainants were discriminated against on any of the prohibited grounds and maintained that they were always focused on trying to provide the Complainants with assistance so that they could successfully complete the CSW program.

The Human Rights Board of Adjudication found that the Complainants were not discriminated against based on their age or their family status. The Board concluded that the Complainants provided conflicting information about whether or not they suffered from any disabilities and found that there was no evidence before the Board that the Respondents discriminated against the Complainants on the basis of a real or perceived mental disability. With respect to physical disability, the Board found that not allowing the Complainants to register for a full-time course load in the second semester based on an assumption that they were not physically capable of successfully completing the program was discriminatory. The Board found that, while there was no way to predict whether the Complainants would have successfully completed the CSW program in one year, if not for the actions of the College they would have had the opportunity to try.

After finding that the Respondents discriminated against the Complainants by offering them unwanted accommodations based on their perceived disabilities, the Board went on to find that, because the Complainants had expressed a number of times that they did not want any accommodations, their argument that they were not accommodated by the Respondents could not be successful.

With regard to harassment, the Board found that the instructors named as individual Respondents did not harass the Complainants because the instructors were acting on behalf of the College's administrators. The Board instead found the College liable for the harassment because it had "failed to address the harassment issues".

The Board ordered the Respondent College to pay to each Complainant \$10,000 for injury to dignity, feelings and self-respect. This is the highest award the Board has ordered for injury to dignity. The Board also ordered the College to establish "an appropriate process for managing human rights concerns", with the appropriateness of the program to be determined by the Commission.

***Yukon College v. Human Rights Board of Adjudication*, 2011 YKSC 90
(Decision of Justice Marceau dated November 25, 2011)**

The decision of the Human Rights Board of Adjudication ("the Board") in *Malcolm and Baker v. Yukon College et al.* was appealed to the Yukon Supreme Court by Yukon College, who argued that the Board of Adjudication did not have the jurisdiction to issue its decision. The Board in that case consisted of the Chief Adjudicator, Barbara Evans, sitting alone. Ms. Evans issued her decision more than five months after her legislative appointment to the Board of Adjudication expired. The Human Rights Commission agreed with the College's position on appeal.

The Court found that the Board did have the jurisdiction to issue its decision after the expiration of the adjudicator's term, based on the wording of section 22 of the *Human Rights Act* that was in force at the time that the Board was constituted to decide these complaints. The Court concluded that section 22 of the *Act* established two distinct bodies, the Board of Adjudication and the Panel of Adjudicators, with the Panel of Adjudicators comprised of members appointed for 3-year terms by the Legislature, and the Board of Adjudication being a distinct *ad hoc* body established to adjudicate a particular complaint. Subsection 22(4) (as written at the time) stated that, when the Chief Adjudicator established a Board of Adjudication, it was up to her to "determine its membership" and the Court found that there was no requirement that the Chief Adjudicator had to select members of the Board of Adjudication only from the appointed Panel of Adjudicators, but she was free to determine its membership in any way she saw fit. The Court stated that, because the Legislature did not turn its apparent desire that complaints be adjudicated by members of the Panel of Adjudicators into a legislative requirement, it was fair to interpret s.22(4) as saying that the Chief Adjudicator could go outside the appointed Panel to appoint *anyone* she pleased to the Board of Adjudication. The Court found that this legislative error was not a minor one that it could correct, as it required redrafting which was outside of the Court's purview. The Court was strengthened in its decision in this regard by the fact that the Legislature did amend this section in December 2009 to read "... the Chief Adjudicator shall establish a board of adjudication consisting of members of the panel of adjudicators." [Emphasis added]

The Court found that the Board of Adjudication was validly constituted under the legislation as it was written at the relevant time and, "[a]s a result, the expiration of Ms. Evans' appointment

on December 9, 2010 did not rob her of the jurisdiction to make the decision". The Court thus affirmed the decision of the Board and no further appeals were filed with regard to this case.

Public Education Activities



Message from Lillian Nakamura Maguire, Public Education Specialist

"The Commission's education work is designed to promote understanding of human rights and responsibilities and to prevent discrimination. Aspects of the work of the Public Education Specialist include: developing educational materials, updating our website, coordinating the publication of the annual report, doing research and writing reports,

communicating with the media and working with community partners. The Legal Counsel, Director of Human Rights, Intake Officer and volunteer Eleanor O'Donovan have also provided human rights education whenever I was not available and their schedules permitted."

Following are highlights of public education activities from this past year:

There were four human rights education sessions held, as part of human rights settlement agreements, one offered as a bilingual session. The Commission also assisted one private sector employer in developing a human rights policy.

Seven presentations were also provided to employment related groups serving new immigrants, people with disabilities, college students and Law 12 students.

The Commission, as part of the "Hidden History Group", organized events for both Black History during February 2012 and Asian Heritage Month in May 2011. These included displays at the Whitehorse Public Library and Mac's Books, film showing and discussion of "Family Portraits in Black & White" at the Available Light Film Festival, and "Pecha Kucha" style presentations on Black History, which consisted of three presenters showing 20 slides at 20 seconds each.

For Law Day in April, the Commission provided a modified Jeopardy game on human rights law, in which two high school classes participated at the Law courts. The Commission also set up a display for the day.

The Commission was on a working committee coordinated by Yukon Government Senior Services to develop promotional materials on positive models of aging, and an age-friendly business guide.

International Day of Persons with Disabilities and the *Convention on the Rights of Persons with Disabilities*, was recognized in December with a community gathering celebrating the

accomplishments of various groups addressing these issues. The event was moderated by co-chair Rick Goodfellow.

In celebration of Human Rights Day, the Commission officially launched their French website in collaboration with the Association franco-yukonnaise of Whitehorse. Although the site is not fully bilingual, our webpages and the majority of our publications are available in French. The translation was done with the assistance of the French Language Translation Services of the Yukon Government with funding provided by the Law Foundation of Yukon.

A major initiative in which the Commission was involved was in organizing community groups to encourage the signing by the City of Whitehorse to the Canadian Coalition of Municipalities Against Racism and Discrimination. This occurred on March 21, 2012, the International Day for the Elimination of Racial Discrimination. We trust that this will serve as a framework for future initiatives within the City.

THE YUKON HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS

MARCH 31, 2012
(unaudited)

Review Engagement Report

Statement of Financial Position

Statement of Operations

Statement of Changes in Net Assets

Statement of Cash Flows

Notes to Financial Statements

J. Kim Tanner, C.A., Ltd.

Chartered Accountant

REVIEW ENGAGEMENT REPORT

To the Commissioners of The Yukon Human Rights Commission:

I have reviewed the statement of financial position of The Yukon Human Rights Commission as at March 31, 2012 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. My review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to information supplied to me by the Commission.

A review does not constitute an audit and consequently I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles. In addition, nothing has come to my attention that causes me to believe that operations for the year are not, in all material respects, in accordance with the terms of the grant transfer agreement entered into with the Government of Yukon during the year.

CHARTERED ACCOUNTANT

Whitehorse, Yukon
July 10, 2012

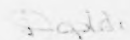
THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2012
(unaudited)

	<u>2012</u>	<u>2011</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 40,160	\$ 38,261
Accounts receivable	-	100
Prepaid expenses	<u>1,889</u>	<u>6,559</u>
	42,049	44,920
 EQUIPMENT REPLACEMENT FUND (note 2b, 4)	 -	 -
 EQUIPMENT (note 2a, 5)	 <u>10,856</u>	 <u>17,027</u>
	<u>\$ 52,905</u>	<u>\$ 61,947</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 7,151	\$ 8,226
Wages and employee benefits payable	31,623	47,701
Due to Equipment Reserve Fund	<u>-</u>	<u>-</u>
	38,774	55,927
NET ASSETS		
INVESTMENT IN EQUIPMENT (note 2a, 5)	10,856	17,027
EQUIPMENT REPLACEMENT FUND (note 2b, 4)	-	-
UNRESTRICTED NET ASSETS (DEFICIT)	<u>3,275</u>	<u>(11,007)</u>
	14,131	6,020
	<u>\$ 52,905</u>	<u>\$ 61,947</u>

APPROVED BY:



Commissioner



Commissioner

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2012

(unaudited)

	<u>2012</u>	<u>2011</u>
REVENUE		
Government of Yukon grants for operations	\$ 537,000	\$ 578,000
Government of Yukon - Law Reform grant	-	5,000
Interest income	891	714
Donations and other income	1,450	4,000
Yukon Law Foundation grant - Website	<u>2,092</u>	<u>-</u>
	<u>541,433</u>	<u>587,714</u>
EXPENSES		
Administration		
Annual report	1,459	2,078
Dues and membership	2,679	1,871
Equipment repairs and maintenance	2,168	478
Interest and bank charges	363	259
Office supplies	4,508	5,240
Postage, freight and deliveries	615	450
Professional fees	3,645	3,390
Subscriptions, publications and films	4,924	4,541
Telephone and internet	<u>8,883</u>	<u>8,828</u>
	<u>29,244</u>	<u>27,135</u>
Staff		
Employee travel and training	4,591	4,370
Employee liability insurance	-	496
Wages and employee benefits	<u>401,437</u>	<u>424,839</u>
	<u>406,028</u>	<u>429,705</u>
Commission		
Commissioner honorariums	16,600	16,450
Board liability insurance	5,900	5,898
Commissioner training	2,568	5,578
Commissioner meetings and hospitality	612	1,429
Commissioner strategic planning	<u>4,400</u>	<u>-</u>
	<u>30,080</u>	<u>29,355</u>
Public Education		
Government of Yukon grant - Law Reform	-	6,545
Law Foundation grant - Duty to Accommodate	-	6,510
Law Foundation Website	2,091	-
Special events program	2,468	1,118
Website and print materials	<u>1,165</u>	<u>789</u>
	<u>5,724</u>	<u>14,962</u>

...continued

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF OPERATIONS (continued)

FOR THE YEAR ENDED MARCH 31, 2012
(unaudited)

	<u>2012</u>	<u>2011</u>
Complaints Management		
Appeal Court Costs	\$ 2,020	\$ 41
Legal services	12,255	1,700
Case investigation	2,776	2,809
Hearing costs	116	30,574
Settlement training	22	-
	<u>17,189</u>	<u>35,124</u>
Operational		
Insurance	1,627	1,627
Janitorial	1,800	1,800
Rent	39,500	37,833
	<u>42,927</u>	<u>41,260</u>
 TOTAL EXPENSES	 <u>531,192</u>	 <u>577,541</u>
 EXCESS (SHORTAGE) OF REVENUE OVER EXPENSES FOR THE YEAR	 <u>\$ 10,241</u>	 <u>\$ 10,173</u>

THE YUKON HUMAN RIGHTS COMMISSION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2012
(unaudited)

	Equipment Replacement Fund	Investment in Equipment	Unrestricted Net Assets (Deficit)	Net 2012	Net 2011
BALANCE BEGINNING OF YEAR	\$ -	\$ 17,027	\$ (11,007)	\$ 6,020	\$ 9,316
Excess (shortage) of revenue over expenses in year	-	-	10,241	10,241	10,173
Transfer between funds	-	-	4,041	4,041	(4,041)
Additions to equipment in year	-	-	-	-	-
Loss on disposal of equipment in year	-	-	-	-	(4,785)
Amortization of equipment in year	-	(6,171)	-	(6,171)	(4,643)
BALANCE END OF YEAR	<u>\$ -</u>	<u>\$ 10,856</u>	<u>\$ 3,275</u>	<u>\$ 14,131</u>	<u>\$ 6,020</u>

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2012
(unaudited)

	<u>2012</u>	<u>2011</u>
CASH PROVIDED BY (USED FOR) OPERATIONS		
Cash received from Government of Yukon	\$ 537,100	\$ 587,200
Cash received from Yukon Law Foundation	2,092	-
Other cash received for operations	1,450	-
Cash paid out for wages and benefits	(422,106)	(425,288)
Cash paid out for other operational costs	<u>(121,569)</u>	<u>(151,099)</u>
	<u>(3,033)</u>	<u>10,813</u>
CASH PROVIDED BY (USED FOR) FINANCING AND INVESTMENT		
Funds repaid by Equipment Replacement fund	4,041	-
Purchase of equipment	-	(15,985)
Interest income received on term deposits and savings	<u>891</u>	<u>714</u>
	<u>4,932</u>	<u>(15,271)</u>
INCREASE (DECREASE) IN CASH FOR THE YEAR	1,899	(4,458)
CASH AT BEGINNING OF YEAR	<u>38,261</u>	<u>42,719</u>
CASH AT END OF YEAR	<u>\$ 40,160</u>	<u>\$ 38,261</u>

THE YUKON HUMAN RIGHTS COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2012

(unaudited)

1. PURPOSE OF THE ORGANIZATION

The Yukon Human Rights Commission is a Yukon non-profit organization created to investigate and resolve allegations of human rights abuse in the Yukon. It is an organization created and funded by the Government of Yukon to administer the Human Rights Act.

2. SIGNIFICANT ACCOUNTING POLICIES

The Yukon Human Rights Commission uses Canadian accounting standards for not-for-profit organizations as the basis of its accounting and financial statement presentation. The following is a summary of the significant accounting policies used by management in the preparation of these financial statements.

a) Amortization

Purchases of equipment are recorded at cost. Amortization is provided at rates sufficient to amortize the cost over the estimated useful lives of the equipment. Equipment is amortized using the declining balance method at the rates set out in note 4.

Current year amortization totals \$6,171 (\$4,643 in 2011).

The Investment in Equipment represents the total amortized cost of the equipment of the Commission.

b) Equipment Replacement Fund

The Commission established an Equipment Replacement Fund in fiscal 2004 to help cover the costs of future equipment replacement. Fund monies may only be used for major new equipment purchases and any use of these funds must be approved in advance by the Commissioners. The Commission determines any additions to this fund annually.

The Equipment Replacement Fund is supposed to be held in a guaranteed investment certificate. Interest earned on this fund is not added to the fund but used for general Commission activities. See note 3 for further details.

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2. SIGNIFICANT ACCOUNTING POLICIES, continued

c) Revenue Recognition

The Yukon Human Rights Commission follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

d) Donated Materials

Donated capital assets and materials are recorded at estimated fair market value with a corresponding amount of revenue recorded as "Donations in kind".

e) Measurement Uncertainty - the Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make assumptions and estimates that have an effect on the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. Actual results could be different from those estimates.

3. CAPITAL MANAGEMENT

The Commission's capital consists of unrestricted net assets, which is the accumulated surplus of revenues over expenses. Management manages the capital to ensure adequate funds are on hand to meet current and future commitments of the Commission.

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4. EQUIPMENT REPLACEMENT FUND

The equipment replacement fund consists of:

	<u>2012</u>	<u>2011</u>
Guaranteed Investment Certificate	\$ -	\$ 4,041
Monies due to General Fund from the Equipment Replacement Fund	-	(4,041)
Monies loaned to General Fund from the Equipment Replacement Fund	-	-
	<u>\$ -</u>	<u>\$ -</u>

5. EQUIPMENT

	<u>2012</u>				<u>2011</u>
	Rate	Cost	Accumulated Amortization	Net	Net
Furniture & equipment	20%	\$ 62,657	\$ 55,357	\$ 7,300	\$ 9,125
Computer equipment	55%	<u>10,900</u>	<u>7,344</u>	<u>3,556</u>	<u>7,902</u>
		<u>\$ 73,557</u>	<u>\$ 62,701</u>	<u>\$ 10,856</u>	<u>\$ 17,027</u>

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6. FINANCIAL INSTRUMENTS

The Yukon Human Rights Commission's financial instruments consist of cash, accounts receivable, accounts payable, and deferred revenue. Unless otherwise noted, it is the management's opinion that the Yukon Human Rights Commission is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

a) Interest rate risk

Interest rate risk arises from holding fixed interest rate investments. This risk is minimal due to the amounts invested and the short term nature of the use of such investments.

b) Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulty meeting obligations associated with its financial liabilities. The Commission's payables are all payable within one year and its current assets (cash, receivables, and prepaids) exceed the total payables.

7. ECONOMIC DEPENDENCE

The Commission is economically dependent upon the Government of Yukon Territory as substantially all operating revenue comes from this source.

8. LEASE AGREEMENT

The Commission has a lease agreement for office space which expires in November 2012. Rental payments of \$3,291.66 are due monthly under this agreement.

The Commission, in the lease agreement, is given the first and sole option to renew the lease for an additional five year term, with the rental rate to be negotiated at the time of renewal.

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9. PENDING LITIGATION

The Commission is being sued for \$2,000,000. This lawsuit was already heard and rejected by a Yukon Supreme Court judge but the litigant is appealing this decision to the Appeal Court. The litigant has asked for a year's adjournment in order to have a solicitor from Africa represent him.

The Commission does not believe this lawsuit has any merit. No liability has been recognized in these financial statements as the Commission does not believe any monies will be paid to the litigant.